

EXHIBIT D

Form	1040	Department of the Treasury-Internal Revenue Service (99)	2021	OMB No. 1545-0074	IRS Use Only-Do not write or staple in this space.																																								
Filing Status <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying widow(er) (QW) Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶																																													
Your first name and middle initial CARLOS		Last name SERRANO		Your social security number 939-85-████																																									
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number																																									
Home address (number and street). If you have a P.O. box, see instructions. 8510 WEST MYRTLE AVENUE				Apt. no.																																									
City, town, or post office. If you have a foreign address, also complete spaces below. Glendale			State AZ	ZIP code 85305																																									
Foreign country name		Foreign province/state/county		Foreign postal code																																									
				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																																									
At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																													
Standard Deduction Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien																																													
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1957 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1957 <input type="checkbox"/> Is blind																																													
Dependents (see instructions): <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">If more than four dependents, see instructions and check here ▶ <input type="checkbox"/></th> <th style="width:30%;">(1) First name</th> <th style="width:10%;">Last name</th> <th style="width:10%;">(2) Social security number</th> <th style="width:10%;">(3) Relationship to you</th> <th style="width:10%;">(4) Check if qualifies for (see instructions):</th> <th style="width:10%;">Child tax credit</th> <th style="width:10%;">Credit for other dependents</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </tbody> </table>						If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	Child tax credit	Credit for other dependents							<input type="checkbox"/>	<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>							<input type="checkbox"/>	<input type="checkbox"/>
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	Child tax credit	Credit for other dependents																																						
						<input type="checkbox"/>	<input type="checkbox"/>																																						
						<input type="checkbox"/>	<input type="checkbox"/>																																						
						<input type="checkbox"/>	<input type="checkbox"/>																																						
						<input type="checkbox"/>	<input type="checkbox"/>																																						
Attach Sch. B if required. Standard Deduction for- • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see instructions.	1 Wages, salaries, tips, etc. Attach Form(s) W-2 1																																												
	2a Tax-exempt interest 2a		b Taxable interest 2b																																										
	3a Qualified dividends 3a		b Ordinary dividends 3b																																										
	4a IRA distributions 4a		b Taxable amount 4b																																										
	5a Pensions and annuities 5a		b Taxable amount 5b																																										
	6a Social security benefits 6a		b Taxable amount 6b																																										
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> 7																																												
	8 Other income from Schedule 1, line 10 8 250,000																																												
	9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶ 9 250,000																																												
	10 Adjustments to income from Schedule 1, line 26 10 12,201																																												
	11 Subtract line 10 from line 9. This is your adjusted gross income ▶ 11 237,799																																												
	12a Standard deduction or itemized deductions (from Schedule A). 12a 12,550																																												
	b Charitable contributions if you take the standard deduction (see instructions) 12b																																												
	c Add lines 12a and 12b 12c 12,550																																												
	13 Qualified business income deduction from Form 8995 or Form 8995-A 13																																												
14 Add lines 12c and 13 14 12,550																																													
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-. 15 225,249																																													

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2021)

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Form 1040 (2021)

CARLOS SERRANO

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939-85-8104

Page 2

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	53,381
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	53,381
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	53,381
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	24,680
24	Add lines 22 and 23. This is your total tax .	24	78,061
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) NO	27a	
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>		
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	0
31	Amount from Schedule 3, line 15	31	2,482
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits .	32	2,482
33	Add lines 25d, 26, and 32. These are your total payments .	33	2,482
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	0
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. <input type="checkbox"/>	35a	0
Direct deposit?	► b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
See instructions.	► d Account number		
36	Amount of line 34 you want applied to your 2022 estimated tax .	36	
Amount You Owe	37 Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions.	37	76,032
	38 Estimated tax penalty (see instructions)	38	453

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions

☐ Yes. Complete below. ☒ No

Designee's name

Phone no.

Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Joint return? See instructions. Keep a copy for your records.

54504

05-04-2022

RESTAURATION

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. 347-867-2

Email address

Paid Preparer Use Only

Preparer's signature

Date

PTIN

Check if:

06-09-2023

P0097

☐ Self-employed

Preparer's name BELKIS ESTEVEZ

Phone no. 718-231-

Firm's name DK TAXES CORP

Firm's address 333 EAST GUN HILL RD
Bronx, NY 10467

Firm's EIN 20-368

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2021)

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EXHIBIT D

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.


OMB No. 1545-0074

2021Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

CARLOS SERRANO

Your social security number

939-85-**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) . . ▶		
3	Business income or (loss). Attach Schedule C	3	250,000
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR line 8	10	250,000

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	12, 201
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN ▶ _____		
c	Date of original divorce or separation agreement (see instructions) . . ▶ _____		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶ _____	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	12, 201

EXHIBIT D

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.


OMB No. 1545-0074

2021Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

CARLOS SERRANO

Your social security number

939-85-**Part I Tax**

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	24,402
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	278
12	Net investment income tax. Attach Form 8960	12	0
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2021

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EXHIBIT D

Schedule 2 (Form 1040) 2021

Page **2****Part II** Other Taxes (continued)

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount ▶	17a		
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b		
c	Additional tax on HSA distributions. Attach Form 8889	17c		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j	Section 72(m)(5) excess benefits tax	17j		
k	Golden parachute payments	17k		
l	Tax on accumulation distribution of trusts	17l		
m	Excise tax on insider stock compensation from an expatriated corporation	17m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q	Any interest from Form 8621, line 24	17q		
z	Any other taxes. List type and amount ▶	17z		
18	Total additional taxes. Add lines 17a through 17z		18	
19	Additional tax from Schedule 8812		19	
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	24,680

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Schedule 2 (Form 1040) 2021

EXHIBIT D

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.


OMB No. 1545-0074

2021Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

CARLOS SERRANO

Your social security number

939-85-**Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount ▶ _____	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	0

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040) 2021

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EXHIBIT D

Schedule 3 (Form 1040) 2021

Page 2

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136.	12	482
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	13b	2,000
c	Health coverage tax credit from Form 8885	13c	
d	Credit for repayment of amounts included in income from earlier years	13d	
e	Reserved for future use	13e	
f	Deferred amount of net 965 tax liability (see instructions)	13f	
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	13g	
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	13h	
z	Other payments or refundable credits. List type and amount ► _____	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	2,000
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	2,482

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Schedule 3 (Form 1040) 2021

EXHIBIT D

SCHEDULE C
(Form 1040)

Profit or Loss From Business

OMB No. 1545-0074

2021

Attachment
Sequence No. 09Department of the Treasury
Internal Revenue Service (99)Go to www.irs.gov/ScheduleC for instructions and the latest information.

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

CARLOS SERRANO

Social security number (SSN)

939-85-

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions

C Business name. If no separate business name, leave blank.

Form 1099 from VALDA SERVICES CORP

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) 8510 WEST MYRTLE AVENUE

City, town or post office, state, and ZIP code Glendale, AZ 85305

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses. ☒ Yes ☐ NoH If you started or acquired this business during 2021, check here ☐ Yes ☐ NoI Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ NoJ If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	250,000
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	250,000
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3.	5	250,000
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).	6	
7	Gross income. Add lines 5 and 6	7	250,000

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	0	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	250,000	27a	Other expenses (from line 48)	27a	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		27b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	250,000				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

EXHIBIT D

SCHEDULE SE
(Form 1040)Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

OMB No. 1545-0074

2021
Attachment
Sequence No. 17

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
 ► Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

CARLOS SERRANO

Social security number of person
with self-employment income ► 939-85-**Part I Self-Employment Tax**

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b ()	
Skip line 2 if you use the nonfarm optional method in Part II. See instructions.		
2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	250,000
3 Combine lines 1a, 1b, and 2	3	250,000
4 a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	230,875
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income , enter -0- and continue ►	4c	230,875
5 a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	
6 Add lines 4c and 5b	6	230,875
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021	7	142,800
8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11	8a	
b Unreported tips subject to social security tax from Form 4137, line 10	8b	
c Wages subject to social security tax from Form 8919, line 10	8c	
d Add lines 8a, 8b, and 8c	8d	
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ►	9	142,800
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124).	10	17,707
11 Multiply line 6 by 2.9% (0.029)	11	6,695
12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4	12	24,402
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15	13	12,201

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$8,820, or (b) your net farm profits² were less than \$6,367.

14 Maximum income for optional methods	14	5,880
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$5,880. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$6,367 and also less than 72.189% of your gross nonfarm income⁴, and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14	16	
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A-minus the amount you would have entered on line 1b had you not used the optional method.⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

EXHIBIT D

Form 8995-A Department of the Treasury Internal Revenue Service	Qualified Business Income Deduction ▶ Attach to your tax return. ▶ Go to www.irs.gov/Form8995A for instructions and the latest information.	OMB No. 1545-2294 2021 Attachment Sequence No. 55A
Name(s) shown on return CARLOS SERRANO		Your taxpayer identification number 939-85- [REDACTED]

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	Schedule C: Form 1099 from VALDA SE	<input type="checkbox"/>	<input type="checkbox"/>	939-85- [REDACTED]	<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

		A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2	237,799		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$164,900 or less (\$164,925 if married filing separately; \$329,800 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	47,560		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4	0		
5 Multiply line 4 by 50% (0.50)	5			
6 Multiply line 4 by 25% (0.25)	6			
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7	0		
8 Multiply line 7 by 2.5% (0.025)	8			
9 Add lines 6 and 8	9	0		
10 Enter the greater of line 5 or line 9	10	0		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11	0		
12 Phased-in reduction. Enter the amount from line 26, if any	12			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	0		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15 Qualified business income component. Subtract line 14 from line 13	15	0		
16 Total qualified business income component. Add all amounts reported on line 15 ▶	16	0		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.
EEA

Form **8995-A** (2021)

Form 8959 Department of the Treasury Internal Revenue Service Name(s) shown on return	EXHIBIT D Additional Medicare Tax ▶ If any line does not apply to you, leave it blank. See separate instructions. ▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS. ▶ Go to www.irs.gov/Form8959 for instructions and the latest information.	OMB No. 1545-0074 2021 Attachment Sequence No. 71 Your social security number 939-85-
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CARLOS SERRANO

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1			
2 Unreported tips from Form 4137, line 6	2			
3 Wages from Form 8919, line 6	3			
4 Add lines 1 through 3	4			
5 Enter the following amount for your filing status:				
Married filing jointly \$250,000				
Married filing separately \$125,000				
Single, Head of household, or Qualifying widow(er) \$200,000	5	200,000		
6 Subtract line 5 from line 4. If zero or less, enter -0-			6	
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8	230,875		
9 Enter the following amount for your filing status:				
Married filing jointly \$250,000				
Married filing separately \$125,000				
Single, Head of household, or Qualifying widow(er) \$200,000	9	200,000		
10 Enter the amount from line 4	10			
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	200,000		
12 Subtract line 11 from line 8. If zero or less, enter -0-			12	30,875
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	278

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15 Enter the following amount for your filing status:				
Married filing jointly \$250,000				
Married filing separately \$125,000				
Single, Head of household, or Qualifying widow(er) \$200,000	15			
16 Subtract line 15 from line 14. If zero or less, enter -0-			16	
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18			278
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19			
20 Enter the amount from line 1	20			
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21			
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR, or 1040-SS filers, see instructions)			24	

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8959 (2021)

EXHIBIT D

Form **8960**Department of the Treasury
Internal Revenue Service (99)**Net Investment Income Tax-
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2021Attachment
Sequence No. **72**

Name(s) shown on your tax return

Your social security number or EIN

CARLOS SERRANO

939-85-~~0000~~

- Part I Investment Income** ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b		4c	0
5a	Net gain or loss from disposition of property (see instructions)	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	0
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	0

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	0
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	0

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-	12	0
Individuals:			
13	Modified adjusted gross income (see instructions)	13	237,799
14	Threshold based on filing status (see instructions)	14	200,000
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	37,799
16	Enter the smaller of line 12 or line 15	16	0
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	0
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8960 (2021)

EEA

EXHIBIT D **Estimated Tax Worksheet for Next Year**

(Keep for your records)

2021

Name(s) as shown on return

Tax ID Number

CARLOS SERRANO

939-85-8104

1.	Wages	1.	_____
2.	Interest and Dividend income	2.	_____
3.	Capital gain income	3.	_____
4.	Taxable IRA/Pension income	4.	_____
5.	Taxable Social Security income	5.	_____
6.	Business income	6.	_____
7.	Other income	7.	_____
8.	Total income (add lines 1 thru 7)	8.	_____
9.	Adjustments to income	9.	_____
10.	Adjusted gross income (subtract line 9 from line 8)	10.	_____
11a.	Itemized deductions	11a.	_____
11b.	Standard deduction	11b.	_____
12.	Taxable income (subtract the larger of line 11a or 11b from line 10)	12.	_____
13.	Estimated Section 199A deduction for qualified trade or business income	13.	_____
14.	Projected taxable income (subtract line 13 from line 12)	14.	_____
15.	Projected Tax	15.	_____
16.	Alternative Minimum Tax	16.	_____
17.	Total tax	17.	_____
18a.	Child Tax Credit and Other Dependent Credit	18a.	_____
18b.	Other projected Credits	18b.	_____
18c.	Total projected credits	18c.	_____
19.	Subtract line 18d from line 17	19.	_____
20.	Projected SE Tax - Taxpayer	20.	_____
21.	Projected SE Tax - Spouse	21.	_____
22.	Other taxes	22.	_____
23a.	Add lines 19 through 22	23a.	_____
	b. Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and refundable credit from Form 8885	23b.	_____
	c. Total 2022 estimated tax. Subtract line 23b from line 23a. If zero or less enter -0-	23c.	_____
24a.	Multiply line 23c by 90% (66 2/3% for farmers and fishermen)	24a.	_____
	b. Required annual payment based on prior year's tax (see instructions) 110%.	24b.	85,337
	c. Required annual payment to avoid a penalty. Enter the smaller of line 24a or 24b	24c.	85,337
25.	Projected Withholding	25.	_____
26.	Projected Net Tax (subtract line 25 from line 24c)	26.	85,337

Estimates will be computed on \$85,337. This is line 26.

Use screen ETA to provide accurate estimates of next year's income, deductions, and credits. If screen ETA is used, lines 1-24a of this worksheet will be autofilled.

EXHIBIT D

Worksheet B
Form 1040

Earned Income Credit (EIC) - Line 27

(Keep for your records)

2021

Name(s) as shown on return

Tax ID Number

CARLOS SERRANO

939-85-4322

Use this worksheet if you answered "Yes" to Step 5, question 2.

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed,
Members of the
Clergy, and
People With
Church
Employee
Income Filing
Schedule SE

1a. Enter the amount from Schedule SE, Part I, line 3.

1a

250,000

b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.

+

1b

c. Combine lines 1a and 1b.

=

1c

250,000

d. Enter the amount from Schedule SE, Part I, line 13.

-

1d

12,201

e. Subtract line 1d from line 1c.

=

1e

237,799

Part 2

Self-Employed
NOT Required
To File
Schedule SEFor example, your
net earnings from
self-employment
were less than \$400.

2. Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.

2a

b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.

+

2b

c. Combine lines 2a and 2b.

=

2c

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3

Statutory
Employees
Filing
Schedule C

3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.

3

Part 4

All Filers Using
Worksheet B

4. Combine lines 1e, 2c, and 3 This is your total self-employed income.

4

237,799

**Worksheet for Form 2210, Part III, Section B -
Figure the Penalty**

(Keep for your records)

2021

Name(s) as shown on return

Tax ID Number

CARLOS SERRANO

939-85-8

Complete Rate Period 1 of each column before going to the next column; then go to Rate Periods 2, 3, and 4 in the same manner. If multiple estimated tax payments are applied to the underpayment amount in a column of line 1a, you'll need to make more than one computation for that column.

		Payment Due Dates			
		(a) 04/15/21	(b) 06/15/21	(c) 09/15/21	(d) 01/15/22
1a Enter your underpayment from Part III, Section A, line 17 . . .	1a	5,660	5,660	5,660	5,660
1b Date and amount of each payment applied to the underpayment in the same column. Don't enter more than the underpayment amount on line 1a for each column (see instructions). Note. Your payments are applied in the order made first to any underpayment balance in an earlier column until that underpayment is fully paid.	1b	04-15-2022 5,660	04-15-2022 5,660	04-15-2022 5,660	04-15-2022 5,660
Rate Period 1: April 16, 2021 - June 30, 2021					
2 Computation starting dates for this period	2	04/15/21	06/15/21		
3 Number of days from the date on line 2 to the date the amount on line 1a was paid or 6/30/21, whichever is earlier	3	Days: 76	Days: 15		
4 Underpayment on line 1a x $\frac{\text{Number of days on line 3}}{365}$ x 0.03	4	\$ 35	\$ 7		
Rate Period 2: July 1, 2021 - September 30, 2021					
5 Computation starting dates for this period	5	06/30/21	06/30/21	09/15/21	
6 Number of days from the date on line 5 to the date the amount on line 1a was paid or 9/30/21, whichever is earlier	6	Days: 92	Days: 92	Days: 15	
7 Underpayment on line 1a x $\frac{\text{Number of days on line 6}}{365}$ x 0.03	7	\$ 43	\$ 43	\$ 7	
Rate Period 3: October 1, 2021 - December 31, 2021					
8 Computation starting dates for this period	8	09/30/21	09/30/21	09/30/21	
9 Number of days from the date on line 8 to the date the amount on line 1a was paid or 12/31/21, whichever is earlier	9	Days: 92	Days: 92	Days: 92	
10 Underpayment on line 1a x $\frac{\text{Number of days on line 9}}{365}$ x 0.03	10	\$ 43	\$ 43	\$ 43	
Rate Period 4: January 1, 2022 - April 15, 2022					
11 Computation starting dates for this period	11	12/31/21	12/31/21	12/31/21	01/15/22
12 Number of days from the date on line 11 to the date the amount on line 1a was paid or 4/15/22, whichever is earlier	12	Days: 105	Days: 105	Days: 105	Days: 90
13 Underpayment on line 1a x $\frac{\text{Number of days on line 12}}{365}$ x 0.03	13	\$ 49	\$ 49	\$ 49	\$ 42
14 Penalty. Add all amounts on lines 4, 7, 10, and 13 in all columns. Enter the total here and on line 19 of Part III, Section B					14 \$ 453